

## EMPLOYER CONTRIBUTIONS RATE TABLE

	FY2021-22	FY2022-23
<b>FICA <sup>1</sup></b>	7.65%	7.65%
<b>RETIREMENT</b>		
STATE RETIREMENT (SCRS & State ORP):		
Retirement	16.41%	17.41%
Incidental Death	0.15%	0.15%
Total SCRS	16.56%	17.56%
POLICE OFFICERS (PORS):		
Retirement	18.84%	19.84%
Incidental Death	0.20%	0.20%
Accidental Death	0.20%	0.20%
Total PORS	19.24%	20.24%
JUDGES/SOLICITORS (JSRS):		
Retirement	62.94%	62.94%
RETIREE HEALTH SURCHARGE (SCRS/PORS) <sup>2</sup>	6.25%	n/a
<b>INSURANCE</b>	Calendar Year <b>2021</b>	Calendar Year <b>2022</b>
HEALTH (per subscriber):		
Single	\$4,832	\$4,832
Employee/Spouse	\$9,572	\$9,649
Employee/Child	\$7,417	\$7,506
Full Family	\$11,985	\$12,224
<i>Composite Annual Premium</i>	\$6,873	\$6,948
DENTAL (per subscriber)		
All fund sources	\$161.76	\$161.76
WORKERS' COMP INSURANCE	Actual Bill + 10%	Actual Bill + 10%
UNEMPLOYMENT COMP INSURANCE	Actual Bill	Actual Bill
STATE LIFE INSURANCE (per employee)	\$3.84	\$3.84
STATE LONG-TERM DISABILITY (per employee)	\$38.64	\$38.64

<sup>1</sup> The FICA rate includes both Social Security (6.2%) and Medicare (1.45%) tax rates. For 2021, the maximum taxable Social Security wage base is \$142,800. The base for 2022 is not yet available.

<sup>2</sup> The retiree health surcharge applies to wages for employees under SCRS, State ORP, & PORS retirement systems. The rate for FY 2022-23 is not yet available.